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July 28, 2000

VIA OVERNIGHT MAIL

Office of the Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

**Re: Docket No. 00-00083 – Application of NewPath Holdings, Inc. for a
Certificate to Provide Competing Local Telecommunications Services**

Enclosed for filing with the Tennessee Regulatory Authority ("TRA") please find and original and thirteen (13) copies of updated financial statements for NewPath Holdings, Inc. This information is submitted in response to a telephone request from Mr. Darrell Whitis of the TRA's staff.

This financial information has been provided in sealed envelopes marked "CONFIDENTIAL." NewPath requests that the TRA not publicly disclose this information because to do so would reveal the size, nature, and scope of NewPath's business and financial operations to competitors and potential competitors.

An additional copy of this filing has been included along with a self-addressed, postage-prepaid envelope. Please date-stamp this copy and return it to us for our files.

Please direct any questions concerning this filing to me at the address or phone number listed above. Thank you.

Respectfully submitted,

Richard Davis

Richard Davis
Counsel for NewPath Holdings, Inc.

cc: Sandra Adams

*Proprietary
Information on File*

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**Re: Docket No. 00-00083 – Response to Staff Inquiry on NewPath Holdings, Inc.
Financial Projections**

Dear Mr. Whitis:

This letter is in response to your recent telephone inquiry about items on the projected financial information submitted on behalf of NewPath Holdings, Inc. in support of its application for a certificate to provide competing local telecommunications services in Tennessee. In accordance with our follow-up discussions about your inquiries, attached for your review are NewPath's most current projected balance sheets and income statements prepared by NewPath's outside accountants in April, 2000. We believe that these updated statements may clear up most, if not all, of your current questions.

The updated financial statements provided along with this letter are being filed with the TRA in sealed envelopes marked "CONFIDENTIAL." NewPath requests that the TRA not publicly disclose this information because to do so would reveal the size, nature, and scope of NewPath's business and financial operations to competitors and potential competitors.

Please direct any questions concerning this filing to me at the address or phone number listed above. Thank you.

Respectfully submitted,

Richard Davis

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Counsel for NewPath Holdings, Inc.

cc: Sandra Adams